

Lampiran 3

Hasil Output SPSS

Hasil Uji Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DEP	141	-126063195487196	14882245393680	425572363030,9642	10783307083994,129
IFRS	141	0	1	.85	.363
OWNSP	141	,0250	,9820	,708935	,1712188
INST	141	,0180	,5850	,279702	,1611578
Valid N (listwise)	141				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		141
Normal Parameters ^{a,b}	Mean	-.0001853
	Std. Deviation	1032478905139. 79750000
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.036
Test Statistic		.070
Asymp. Sig. (2-tailed)		.087 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin - Watson
1	.192 ^a	.037	.016	1043722201127.126	1.897

a. Predictors: (Constant), INST, IFRS, OWNSP

b. Dependent Variable: EM

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	1090102787274.901	298623697456.213		3.650	.000		
IFRS	34815569105.808	242903708342.600	.012	.143	.886	.959	1.043
OWNSP	-62017916.702	176189078.554	-.030	-.352	.025	.937	1.067
INST	-1181009785.716	582642076.399	.179	2.027	.045	.900	1.111

a. Dependent Variable: DA

Hasil Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	864030956194.214	170305267705.338		5.073	.000		
IFRS	-71816116302.021	138528125625.300	-.044	-.518	.605	.959	1.043
OWNSP	-127770709.279	100480733.597	-.110	-1.272	.206	.937	1.067
INST	474644399.823	332281113.799	.126	1.428	.155	.900	1.111

a. Dependent Variable: ABSRES

Hasil Uji Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	1090102787274.901	298623697456.213		3.650	.000		
IFRS	34815569105.808	242903708342.600	.012	.143	.886	.959	1.043
OWNSP	-62017916.702	176189078.554	-.030	-.352	.025	.937	1.067
INST	-1181009785.716	582642076.399	.179	2.027	.045	.900	1.111

a. Dependent Variable: DA

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.192 ^a	.037	.016	1043722201127.126	1.897

a. Predictors: (Constant), INST, IFRS, OWNSP

b. Dependent Variable: DA

Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	1090102787274.901	298623697456.213		3.650	.000		
IFRS	34815569105.808	242903708342.600	.012	.143	.886	.959	1.043
OWNSP	-62017916.702	176189078.554	-.030	-.352	.025	.937	1.067
INST	-1181009785.716	582642076.399	.179	2.027	.045	.900	1.111

a. Dependent Variable: DA